

Law Vol. 6.
L E T T E R S *K*

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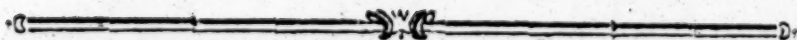
T H E I N H A B I T A N T S O F C I T I E S A N D G R E A T T O W N S,

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O N T H E L A T E R E G U L A T I O N S

I N T H E C O R N T R A D E.



L O N D O N :

P R I N T E D F O R J . A L M O N , O P P O S I T E B U R L I N G T O N - H O U S E

P I C C A D I L L Y , 1 7 7 4 .

LETTERS

TO MEN OF REASON

AND THE

FRIENDS OF THE POOR

BY THE HONORABLE

GEORGE LAW

MALTTON



NEW

AND

ON THE

IN THE

L E T T E R S
In VINDICATION of the
B R E W E R S.

L E T T E R I. *

*" The enormous taxes that are raised upon the
" necessaries of life, are a hurt to trade and
" manufactures, by raising the price as well
" of the artificer's subsistence as of the raw
" materials, and of course, in a much greater
" proportion, the price of the commodity it-
" self." Blackstone's Com. 6, B. 1, C. 8.*

S I R,

THE resolution taken by the brewers in
and about this metropolis, to discontinue
for some time the brewing of porter or brown
beer, must, if persisted in, be attended with
very serious consequences, and will probably

* This letter was printed in one of the public papers
of January 10, 1774: but the subsequent letters are now
first printed from the author's manuscript.

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be a matter of particular attention and concernment to the magistrates, and to the representatives in parliament of the county of Middlesex, the cities of London and Westminster, and borough of Southwark.

The brewers, though almost compelled by necessity to halt now, in order to proceed again hereafter, have endeavoured to steer by prudential rules, and have therefore avoided as much as possible the raising a clamour: for they have given out to the common people, that they only forbear to buy any malt or hops, until such time as through want of vent at market, the prices of these commodities shall become so low, that the brewer will be enabled to preserve to the industrious labourer and manufacturer their necessary refreshment in greater perfection, and give such substance to this article of their daily consumption, as that it shall, without any advance of price, exhilarate their spirits and strengthen their bodies.

But the brewers well know, that a temporary forbearance will not be effectual for this purpose, nor will it afford to their trade any adequate relief: for at the end of a month, or any given time, when they shall resume their works, the redoubled demand will increase the price in a full proportion thereto. The yearly consumption being nearly the same, the farmers and maltsters will have recourse to the never-failing maxim, that “ in order to set a just value on every thing,
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“ we must consider its quantity in proportion
 “ to its vent, for this alone regulates the
 “ price *;” therefore the holders of malt and
 hops will attend to their own interests, and
 keep their commodities, until the demand and
 supply are proportioned to each other.

The grand object of the brewers is to obtain not a temporary, but a permanent relief; and this, from their situation and circumstances, they might extort from government. Their demeanour on this occasion, therefore, is fully justifiable, how freely soever their conduct is censured by some petulant men, and by the generality of those who imagine that the hardships which the brewers complain of, are not real, for many have been misled by artful and unfair calculations of their profits in trade. But the truth is, that the real state of their trade is very little understood, nor can the unavoidable risque and vast expences attending this branch of business, be easily conceived by many of those who are concerned in other branches. Whoever would make a just calculation, must not only take into his account the prices of malt and hops, and the duties paid on each commodity, but the hazards in manufacturing them; those of leakage, bad cellars, the wearing out of utensils, and especially of casks, which last article engrosses at least one fifth of the brewer's capital; to these must be added the charges

* Mr. Locke.

of servants, horses and carriages, the duties paid immediately to the government, without any security for the reimbursement, the large stock and credit necessary to carry on this trade, and many other incidents hardly to be estimated with sufficient accuracy. Hence this conclusion, sensibly felt by every honest trader, must result, that from change of circumstances, the reputation of the profits has outlived the reality of them, and that a trade, perhaps the most useful to the landed interest, and to the government, seems distinguished from all, by greater hazards and less encouragement.

The brewers are the manufacturers of an article of common consumption, which is a part of the daily sustenance of the bulk of the people, particularly those of the lower class, over whom they might, with a little artful management, and by means of their connection with the victuallers, obtain a considerable influence. For the victuallers are known to have such an intimate concern with the common people, that they are appointed to preside over their places of entertainment, are by law made responsible for their behaviour, and of course have some authority over them: It is on this principle only, that victuallers are punishable for the irregularity of their guests, and for disorders within their houses. The brewers have never availed themselves of these circumstances, in times of riot and confusion, nor appealed to

to the passions, or enflamed the rage of a beer-drinking mob, in order to obtain relief by turbulent and violent means; but, on the contrary, have long been passive under the pressure of taxes too heavy for their trade to bear; a trade which is both necessary and beneficial to the community, and which if properly extended, under the countenance of government, might, in our foreign traffick, be equal to a brisk exportation of corn; for beer is now sought after and consumed in considerable quantities, in all parts of the world, as it can be suited to all climates.

The brewery therefore, in this light, deserves assistance of the land owners. The present time of tranquility seems to be peculiarly proper for those who are concerned in this trade to make known their inability to carry it on, without relief from the legislative body, which is soon to be assembled. They have indeed had their better days, or they could not hitherto have paid, with a dutiful respect, a much higher tribute to government than any other of their fellow-subjects; a great part of which has been paid by themselves alone, exclusive of the consumer. The thinking part of mankind will not require that a business, which demands much assiduity, shall any longer be carried on without any emolument. The brewers have sufficiently felt the ill effect of that vanity and passion for outward glare, which (as a contrast to the gloom and dirt of their cellars
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brewhouses) too many of their brethren formerly displayed, when their gilded chariots excited envy, and fixed the prejudice which many people entertained of their large profits; and which probably brought upon their trade such heavy taxes as it can no longer bear. The brewers, though cast down, are not to be destroyed; their commodity is a useful and wholesome liquor; and how much soever the luxury of the labouring poor may be hurtful to themselves, or offensive to their superiors, the same reasons do not subsist for depriving them of beer as of spirituous liquors.

It would have been happy for the brewers if for many years past their commodity, like that of the bakers, had been subjected to an assize; so that the price of it might have been fixed by the magistrate, in proportion to the price of corn. The magistrate, to set an assize, must necessarily take into his account the value of the hops, the contingent charges, and make a sufficient allowance for the brewers to reimburse themselves to the amount of the duties, which are separately levied on the malt and hops, and afterwards on the beer. That they are not now permitted so to reimburse themselves, the last year's contest between the magistrates and victuallers affords an ample proof. If the magistrates on that occasion acted consistently with justice and the laws of the land, it may be boldly asserted, that the brewers are compelled to contribute more to the support of government than

than they are permitted to raise on the consumer by any combination to advance the price of beer.

Combinations to raise the price of any victual is, in the eye of the law, and in the opinion of the common people, an heinous offence; for according to Stat. 2 and 3 Edward VI. Chap. 15. those who shall conspire to raise the price of ale or beer, shall on conviction forfeit 10l. for the first offence; for the second 20l. in like manner, or the pillory; for the third offence 40l. in like manner, or the pillory, loss of an ear, and to become infamous.

The first attempt during the last winter to raise the price of these commodities was undoubtedly that of the legislature in the act to raise an excise duty of 6d. on every bushel of malt. That the brewers afterwards attempted to make reprisals on the public by raising the price of beer and ale cannot be denied, but they knew it would be impossible to accomplish this point, unless their agents, the victuallers, could raise the price on the consumer. The brewers and victuallers must stand or fall together. The stock in trade of the latter is generally the property of the former, who not only gives a long, but often a very uncertain credit. It would be more uncertain if the victuallers could not gain a reasonable profit, as the reward of their labour; but when these latter, under the influence of the brewers, followed this example of conspiring
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to raise the price of beer and ale, it occasioned a general outcry; for not the common people only, but those of the middle rank exclaimed against the combination, the extortion, the infamy of the practice, and talked of pillory and loss of ears; the magistrates also interposed, and threatened the poor publicans with all the pains and penalties which the law inflicts on crimes of so deep a dye; magistrates, who spake like men having authority; those who resided at the court end of the town, who are appointed by the government, and are known to be most immediately under its influence.—Thus the combination or conspiracy was suppressed by legal means, and the magistrates triumphed.—There is something specious and reputable in the magistrates solemnly refusing to connive at so flagrant a trespass as that of unlawful combination, and they disclaim all dispensing power. “To adhere to the strict letter of the law is their duty. Our wise forefathers were fully sensible of the advantages to manufactures which arise from cheapness: their laws, therefore, were design’d to make every possible provision for the industrious poor.”

Full of these maxims, our virtuous and inflexible magistrates would in this instance admit of no connivance, or allow any indulgence to the victuallers, and thro’ them to the brewers. But how far a connivance and dis-

dispensing power prevails in another instance, may be worth the enquiry of the public.

The common drink of these days, at six shillings per barrel, is not fit for the tables of any but the inferior orders of the people, therefore all those who are of the middle or superior rank, buy small or table-beer, at prices from 10s. to 14s. per barrel. But all the acts of parliament which have laid the duties, from the twelfth of Charles the Second to the first of George the Third, expressly say, that every barrel of beer or ale, above 6s. the barrel, shall be charged with the strong-beer duty, and every barrel of beer or ale of 6s. the barrel, or under, the small-beer duty; and it may be remarked, that as in the first act a kind of beer, at the price of 6s. is deemed ale, we may conclude that in those days a very good table-beer was sold at that price. Now the common rate of such beer being twelve shillings, it may be asked, whether, if the strict letter of the law be conformed to, and the duty of eight shillings per barrel is charged on such beer, the remaining four shillings are enough to defray the expence of malt, hops, coals, casks, and the charges of brewing? or whether by connivance and the exercise somewhere of a dispensing power, beer of 12s. per barrel is not now charged the duty only of one shilling and four pence, instead of the eight shillings, which by the strict letter of the law it is made liable to? The least quantity of malt that can possibly be allowed

for twelve-shilling beer, is one bushel and an half to the barrel, and half a pound of hops, and these two articles alone, at the present market prices, amount to seven shillings and six-pence; therefore if it be considered, that in brewing this kind of drink, the expences of malt and hops are seldom more in cheap times than equal to the charge attending the manufacture, or about half the value of the drink, it will plainly appear that, supposing the brewers to pay the duty of 1s. 4d. only, they are in these dear times carrying on a losing trade.

But no favour is intended, by this abatement of the duty, to be shewn to the brewers; the indulgence here spoken of, is held only through the moderation or connivance of the officers of excise, or the seeming necessities of the times; for the laying any additional tax on small-beer, would have been so odious and unpopular a measure, that the administration in 1761, which procured the additional duty of three shillings per barrel to be laid on strong-beer, did not attempt to increase the duty on small. But notwithstanding much discretionary power is in many cases intrusted with the commissioners of excise, the brewers are not, perhaps, in this case exempted from the penalties of the laws. If they are not exempted, but lie open to persecutions, their very oppressors would hardly wish their situations to be more deplorable. It behoves every friend to liberty, and every advocate

advocate for legal rights, to guard against the exercise of discretionary power.

It may be said, that in the instance above-mentioned, the meaning though not the letter of the law is conformed to; for the beer or ale described in the first act at six shillings per barrel, was then as strong and good as what is now sold at twelve shillings. The reply to be made is obvious; that the framers of the last act, if they did not wish to extend a discretionary power among the officers of the revenue, might easily have altered the words from six to twelve.

We have no security for any of our dearest and most valuable rights and privileges, but that of a firm establishment on a legal basis. That discretionary power, either to commence or to drop prosecutions for frauds in matters relating to the revenue, which is vested (perhaps necessarily) in its officers (who hold their employments during the good pleasure of the administration) does not appear to be so impartially exercised, as to encourage us to trust them with any power, in respect to the *quantum* of duty to be paid, on any occasion; for it may be an inlet to such an increase of influence over petty freeholders, as may be productive of a subversion of our constitution.

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L E T T E R II.

*“ You shall do no unrighteousness in judgment,
“ in meteyard, in weight or in measure.”*

Leviticus, chap. xix. verse 35.

*“ A false balance is an abomination to the
“ Lord,* Proverbs, chap. xi. verse 1.

S I R,

AN unequal tax is a false balance. The brewers have long felt the pressure of various unequal taxes, On the first principle of nature then, that of self-defence, they are justifiable in opposing and counteracting all designs and measures which tend to destroy their trade.

They have waited in silence ever since the meeting of parliament, in hopes some friendly aid would be afforded to them. I ventured to say, in my first letter, that their hardships must be taken into consideration; there are circumstances in their case which would engage the attention of any good government; British senators, who had their country's welfare in view, and were uninfluenced by selfish and sordid motives, would be ready to relieve the distresses of the inferior ranks of people, even though they derived some private emolument from those distresses.

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The right of petitioning for redress of grievances, is become too much the jest and bye-word of the higher ranks, especially when such petitions relate to the public revenues. The brewers without the bills of mortality, had experience, in the last session of parliament, of that inattention which is shewn to such petitions, however agreeable to reason and justice. They humbly represented to the House of Commons that they were subjected by the laws to a partial and unequal tax, and supplicated to be restored to their just rights, and put on an equality with the rest of their trade: but though the allegation was allowed to be true, and the request reasonable, yet, as the revenue might in a small degree be affected, no regard was shewn to the justice and equity of their cause.

The brewers in the present instance had considered that, actions are more attended to than words; that the disabilities they lay under would not be treated as counterfeit, when the whole nation saw that they chose to discontinue their trade, till relief could be had; for no man who aimed at private emolument, by a false declaration relating to his trade, would deprive himself of the real benefits of that trade, or lay it open to others, and expose himself to detection and rivalry, if his fallacies should be made to appear.

The resolution of the brewers to try the effect of stopping their works is surely a fair proceeding; for no man can be required to
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carry on a loofing trade. They entertained hopes upon this ground, that when the parliament should meet, the caufes of their complaints would, in part at leaft, be removed. It was, however, foon given out that their cafe would not be taken into confideration, it being determined they might be ruined rather than the facred public fupplies fhould be obftructed, or the mode of collecting them fhould be altered.

The event feems to fhew that this was not fo given out without an authority; for one of the firft acts that has paffed lays upon the brewers a very heavy tax, or which is the fame thing, continues the duty of 6d. per bufhel on malt. There are other circumftances on which the brewers might build hopes that the legiflature would interpofe in their favour; they are in an unconfitutional manner fubjected to penal and enfnaring laws, by which they are made liable to forfeitures and imprifonments; yet by thefe laws a difpenfing power is referved to the officers of the revenue, or elfe they affume that power in the manner which is taken notice of in my firft letter. Befides which, another very extraordinary judicial power is exercifed by thofe revenue officers; where in paffing judgment they determine arbitrarily that the fame fact or tranfaction is punifhable in one place and excufable in another. The brewers duty, for inftance, is chargeable whether the beer (as the law expreffes) is fold in whole cask or
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by the gallon. Some brewers in Middlesex sell so small a quantity as a gallon, and pay the brewers duty only : but in other counties, if a brewer sells by the gallon, they deem him a victualler or retailer, and charge him with an higher duty ; he is moreover liable to heavy fines, and to imprisonment, if he persists in selling beer by the gallon, in the same manner as those more favoured brewers sell it.

In most countries there are legal privileges (not capricious indulgencies) granted to traders and manufacturers, that they may attain to the greater perfection in their respective arts. The art or mystery of brewing is by no means brought to its full perfection in all parts of this country ; yet, though the brewers are useful to the state, by advancing large sums to the public treasury, which they afterwards collect from the consumers of their excised commodity, but not without some risk and much toil ; they are, by a malignant policy, made to struggle against the cheaper private way, and of course against some clandestine breweries, which is a kind of rivalry that other trades have been exempted from.

When the excise duties were first laid upon malt and upon candles, those articles were frequently manufactured by private families for their own use. The legislature therefore, at that time, wisely subjected such families to a composition, and thereby obtained a due contribution from such family toward the
public

public expences, whilst the fair trader in those commodities was supported, and a clandestine manufacture was prevented.

The tax on beer is of an extraordinary kind, for it is not a general tax on the commodity: the duty is chargeable only when it passes through the hands of the brewers or victualers, whose business and whose interest it is to manufacture it in the greatest perfection. It is true this tax, however extraordinary, was not at first minded, it being introduced to serve a temporary purpose only, during the reign of Charles the Second, and it was so inconsiderable, that it was but little felt, being only 1s. 3d. per barrel on strong-beer; but in process of time, it was doubled, trebled, and quadrupled; at which rate, viz. 5s. per barrel, it rested from the eighth of queen Ann to the first of the present king, whose ministers and parliament were so unconscionable as to raise it to 8s. per barrel.

For so little regard has been shewn to the distresses of the industrious poor, during that series of scarce and dear seasons with which this reign has been distinguished, and which have diminished the blessings of it, that, contrary to all good policy, taxes on the necessities of life have been raised and increased, when the market-price of such necessities have been unusually high.

When the price of a commodity is low, it will bear the higher tax, without inconvenience to the consumer, therefore taxes on
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necessaries should be so varied, as to bear a proportion to the market-prices of such necessaries, in scarce or in plentiful times. Upon this principle the malt-tax was limited to be a yearly tax; and it was at first pretended that it should be occasionally varied, or totally discontinued, according as the crops of corn should prove abundant or scanty.

But that original principle has been intirely reversed, in the late taxations of this commodity; for instead of an abatement of the duty, in seasons of unusual dearth, they have enhanced it, by adding to the annual duty of 6d. a perpetual one of 3d. per bushel.

This act of wanton cruelty to the brewers, whilst they had been groaning through the heavy prices of corn and hops, led many of them to think their trade was destined to destruction; some of them threw up in despair, and others became so inattentive to a business which would not yield any reward for diligence and industry, that more bankruptcies have happened in their trade, under these new oppressions, than there were before, from the time of Charles the Second.

The exigencies of the state would not, it seems, admit of any abatement; yet malt is acknowledged to be necessary, if not to life, at least to the well being of the people. Here then it may be asked, why the exigencies of the state have not as rigidly exacted the full payment of taxes on the revenues of the rich, as on the necessaries of the poor? or have our

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great men, in their senatorial and legislative capacity, paid more regard to their own private interests than to the public good?

The act which lays 6d. per bushel on malt, which has just passed, is as much the act of the present representatives of the people, (whose duty it is to protect, and to provide for the poor as well as the rich) as is that act which reduced the land-tax from 4s. to 3s. in the pound; therefore the poor might as easily have been relieved as the rich, the malt-tax being as much an annual tax as that on land. But the reduction of the land-tax, in preference to the malt duty, is not the only instance wherein is shewn the partiality of the law in favour of the rich; for the utmost farthing of 9d. per bushel on malt, and 8s. per barrel on beer, is exacted from the brewer, (after an allowance to a certain amount is made on wasted beer) whilst the 3s. in the pound, chargeable on lands, are not so exacted, nor so brought into the public treasury; for the pretended rate of 3s. in the pound is a deception. Rich men in parliament excuse and exempt themselves from the payment of the tax to its full amount, by means of such fallacious estimates, as would disgrace brewers and all other traders.

During the last session of parliament, the proprietors of a certain brewery, within the bills of mortality, made it appear, to the satisfaction of the House of Commons, that they had been for many years rated, in their payments to the excise, above the rest of their trade,

trade, and beyond what could be legally demanded of them. The House, agreeably to the rules of justice and equity, ordered a restitution of so much as had been illegally exacted: but let it be supposed only, that by means of parliamentary or royal indulgence, those proprietors had for a long term, which then expired, been exempted from the payment of the usual duties, with what contempt would they have been treated at the bar of the house, and how would their effrontery be exclaimed against, if they were to offer as a plea, that the former partiality to them, in prejudice to the rest of their trade, gave them a claim to the same exemption for a continuance; would not the proper reply to them be, “the less you have paid in taxes, “through the indulgence you have had, the “more are you in arrear?” Yet such is the best plea that is urged for keeping to the old assessment in the tax on land.

The ability of the landholders to bear a new assessment is universally acknowledged; no property in the kingdom has increased in such proportion as theirs; no property has been so countenanced, cherished and protected by the state. The general rental is doubled and the value is improved, since the revolution, from 18 to 30 years purchase; so that the increased value of the lands in Great Britain, is 840 millions sterling. Notwithstanding this, our landed legislators could not afford, or could not take it in their hearts, since

since the first assessment, to alter the said assessment, or fix an honest rate on land: but they have, without compunction, laid no less than five additional taxes on brewers' beer, since the establishment of the present land-tax assessment; the last of which taxes is an enormous one. Such has been their regard to the necessities of the poor, or the rules of equity!

Citizens and townsmen have been used to claim some privileges and immunities, by way of compensation for the inconvenience of a crowded situation. It is no wonder, therefore, that they exclaim against the partiality and cruelty of the laws, which imposes the beer-tax, whereby they are compelled to pay 25 or 30 per cent, for their daily drink, more than others their fellow subjects.

In proportion as necessaries are cheap in any place, the greater number of artificers and labourers can find employment therein; and in proportion as employment can be furnished to those who will toil for low profit or wages, the commerce of any city must either flourish or decay. On this depend its wealth and strength. This is so apparent to men of plain capacities, that it is the topic of conversation in every alehouse. Alehouse disputants have ideas of national virtue and natural rights, and they will pronounce a law to be an unrighteous one, which adds to the disadvantages of those who reside in populous places, and are necessarily subjected to an high rate

rate of wages and high rents ; it is no wonder therefore, whilst we have the liberty of speaking freely, that so many are ready to be stirred up to riot, when it is the result of their alehouse conferences, that every good christian, and every honest man, ought to stand forth in opposition to partial and unequal taxes.

A tax is a debt which every man oweth to the state, for protection and defence. If the lives of the poor are better defended than the lives and properties of the rich, the former are the most indebted to the state.

If it becomes necessary to make a law for the raising a sum equal to a tenth of the annual rent of all lands and tenements (or 2s. in the pound) and an assessment is established of one shilling in the pound on one man's estate, and three shillings in the pound on another's, such a law does arbitrarily and iniquitously transfer property from one member of the community to another ; for it empowers one person, who possesses an estate of 1000l. a year, to appropriate to his own use 50l. a year, which is unjustly taken from an estate of the same value belonging to another person. The owners of both lands had certainly a natural right, each of them, to the full rent of 1000l. per annum, before the law took place ; and if they had a natural right to 1000l. per annum a-piece, then they have a natural right, each of them, to 900l. per annum, after an aid of 2s. in the pound has been levied on their estates ; for
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whatever is in itself right, will still be so, unless the law is the only rule of right and wrong. No principle of state-necessity can justify the unequal taxation; for it cannot surely be pretended, that giving to the possessor of the one estate what is taken from the other, is for the good of the community.

To say that the government is not tied down to the rules of right and wrong, and that any inequality of taxation whatever, which has received the sanction of the legislature, is not to be complained of, is the same as to affirm, that there is one revelation or system of morality for the ruling powers, and another for the people: but our divines have not yet so taught us; they say, "Woe unto them who establish iniquity by law;" and they would, perhaps, more successfully inculcate the doctrines of religion, and restrain the lower orders of people from invading the property one of another, by fraud or violence, if they could point out to their hearers some striking instances of a religious regard being shewn, by their superiors and governors, to that precept of Christianity, "Render unto all their dues." The brewers, the citizens of London, and many other citizens and townsmen, are oppressed by unrighteous laws, and other devices to enhance the price of necessaries: for the enhancement of the price of malt, by means of the tax thereon, bears no proportion to that enhancement of it which is brought about by the regu-

regulations which have taken place, in order to raise the rate of rents.

The tenants and occupiers of landed estates cannot support the increased rents, but by raising the prices of their several productions to a degree that cannot but be injurious to the trade of the brewers, and to every manufacturer in the nation. For those manufactures only which can find a vent in foreign markets, can bring in a national profit.

But so attentive are our representatives to the improvement of landed property, and so much frightened at the thoughts of having the public revenue diminished by any alteration in the excise-duties, that they treat the humble demeanour of the brewers, and their declared inability to pay those duties, with a sovereign contempt; like that contempt which last year they shewed to the petition of the citizens of London: though the hard fate of the brewers will scarcely afford the like diversion to them, or be so much the subject of ridicule.

“ The city of London have petitioned us ;
 “ we will not flatter them. What do they
 “ know about corn, except to eat it ? Shall
 “ their ignorance instruct the landed interest ?
 “ For ignorant they are, and ignorant they
 “ will always be.” Thus the proprietors of
 the soil claim an exclusive property in know-
 ledge. A quantity of acres, of a certain yearly
 value, endues a man with sufficient know-
 ledge to kill hares and foxes, to be a commis-
 sioner

sioner of the land-tax, and a justice of the peace ; the acres, to a greater amount, qualify the possessor to sit in parliament for a borough ; and a yet greater, qualifies him to become knight of the shire.

These are the wise men who take on them the management of our valuable corn-trade. Valuable and vigorous it once was ; though, of late years, it has been much upon the decline, and not unlikely to die of the *doctor* ; for there are no quacks in the House of Commons ; they are regulars ; they have all the requisites, viz. the acres ; they know better about corn, than to let the subjects of Great Britain eat plentifully of it ; they will sooner take the children's bread and give it to strangers, or to horses and dogs.

So amazingly exact in their calculations have these adepts in science been, that we were gravely told the other day, by the most eminent of the faculty, it was not without forethought and discernment that the children of this mother country, who reside in the sugar islands, were restrained by the laws which passed last year, from partaking of the benefit of that surplus of our corn which may be exported, or the crumbs which fall from the parent's table ; and it has just now been a matter of debate in a serious consultation, whether all the inhabitants of these islands shall be permitted to buy, in the course of a whole year, 2000 quarters of corn. To so critical and delicate a situation is our boasted
corn

corn-trade reduced; that first and most considerable article of commerce upon earth, an article wherein we were in a condition, an hundred years ago, to take the lead of other nations. Our forefathers were then capable of entering into a rivalry with our neighbours in the great market of the world, upon the price of this most saleable commodity; the management was then in the hands of citizens and merchants, who employed therein great quantities of shipping, and great numbers of sailors. Exportations of corn in those days were not so unnatural, nor attended with such pernicious consequences, as those of modern times; the intrinsic value of the commodity was always brought home; there was no hiring the corn-factor, by means of a bounty, to supply foreign manufacturers at a cheaper rate than our industrious natives could have it: nor could the exportation take place, except the price abroad exceeded that at home.

Agriculture, and the national corn-trade, were then in so flourishing a state, and the landed property fairly enhanced in consequence thereof, that our landed legislators were tempted to intermeddle; the management of the trade was then assumed by government, under the pretence of extending the national commerce, and the traffic in corn was no longer suffered to be carried on according to the usages of merchants. The friends of administration said then, as they do now, on the

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occasion of the taking the management of the India business out of the hands of those who are most interested in its prosperity, " That the
 " collective body of the nation represented in
 " parliament could have no such object in
 " view as the emolument of its own mem-
 " bers, *because they ought* to have no interest
 " but the national advantage." The wisdom of parliament was on that occasion exercised to find a better method in trade, than to have buyers and sellers left to settle the price between themselves, according to the average prices in other countries; and that wisdom was expected to be shewn in the framing of laws which were to raise, by artificial means, the value of lands in this kingdom above the lands of the neighbouring nations, and at the same time to sink the price of the products of those lands so low, as to encrease exports and to engross to ourselves the best part of the corn-trade of Europe: but in this struggle against the orders of nature, and in a transaction with the world at large, to raise or sink the value of a mercantile commodity, the ordinances of a British senate were to be confined in their operation to the market-price at home, without regard to the general price abroad.

Those valuable corn-laws (as they have been called) viz. the bounty act, and the general prohibition of foreign corn, soon took place; but after fourscore years experience, those laws were found to be pernicious in
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their effects, with respect to trade, however valuable they had proved to the landholders; and at length they were, by the present parliament, exploded and done away. A new system, relating to imports, exports, and bounties, has been the result of that superior discernment with which the present ruling powers were endued, when they lately abolished the above-mentioned corn-laws, which were the boast of our predecessors. The impropriety of the old system on which those laws were founded, was made perceptible to most of those who had been prejudiced in favour of them, and who wished to revive and enforce them on their original principles: but they were proved to be incompatible with the present state of the corn-trade; and particularly that the export branch of that trade had been so entirely ruined by them, that we could not now, even with the assistance of the bounty, sustain at proper markets the competition of strangers, insomuch that the general voice of the people proclaimed the pernicious tendency of them, which voice a good government does not despise.

In determining the grand question, however, concerning the expediency of bounties, there were so many in both houses who were tenacious of their opinion, or at least who appeared to be of opinion that bounties are advantageous to Great Britain, that although it was found necessary to make a law to allow of importation of corn, at the different prices

up to which there used to be a bounty, yet to prevent cheapness of corn in any part of England, the present act gives a bounty to every merchant or factor who will carry corn into foreign parts from those markets where it can be bought within the export prices. This helps to prevent the supply of dearer markets in Great Britain ; for whilst the vessel with corn to any British port would be intitled to the freight only, the vessel with corn consigned to any foreign port, may have the same freight, if the voyage happens to be as long, and be intitled to 5s. per quarter, bounty.

And what is more extraordinary, the same corn may be brought back by a foreign vessel to some other port in Great Britain, and sold there at a very considerable profit ; for it appears by the register of prices which is regularly published in the London Gazette, that the difference in the prices of corn in our different markets is so very considerable, that our farmers and jobbers may at this instant take the benefit of the bounty, by carrying corn to a foreign port, in its passage from one British port to another. From Suffex, for instance, to Lincolnshire, the freight can be but a trifle the more for touching and even landing the corn on the coast of France. The difference in price between those two counties is sufficient, at this time, for the one to export with the bounty, and the other to import duty free.

This

This shews the advantage to the corn-dealer of hoarding, in foreign parts, British corn when it is cheap, and importing it again when, by means of exports, it becomes dear ; for the bounty alone will pay freight outwards and inwards, and generally a year's interest for the dead stock : but there is seldom an occasion for the stock of so fluctuating a commodity to be long upon hand, since the admirable policy of our times has permitted exports and imports of corn to take place at such prices, as that, at the same time in this kingdom, in one and the same county, one kind of corn may be imported and exported, and different kinds of corn, even at one and the same port, and the government's bounty is always to be given to those who carry our corn abroad. These are some of the regulations which the brewers complain of, as being more injurious to them than even the numerous taxes by which they are oppressed. How far these regulations are the result of that superior discernment with which our modern law-makers are endued, time will discover. The merchants and citizens of London are so ignorant, as not to be acquainted with any such principles in trade as those are on which these regulations are founded. Country gentlemen, as they are the most competent judges of the nature of the soil and the best means of cultivating it, are to be deemed competent judges of the nature of the corn-trade.

The

The citizens, however, know that we are sometimes blessed with such fruitful seasons, as to make amends for those which, in this moist and cold climate, are less fruitful in corn; yet in those most plentiful seasons we have been obliged to import vast quantities of butter, tallow, flax, hemp, and other things that are more natural to our soil than some kinds of corn and grain, especially in the northern parts of this island. The exportation of the less natural products of our soil with a bounty, at the same time that we were under a necessity to import those that are more natural to it, was deemed such a solecism in matters of traffic, that learned foreigners used to be astonished at the practice.

How much more then must the ignorant citizens be astonished, to hear that a national benefit is derived from that mystery in traffic, the exportation of British corn of one kind, and the importation of foreign corn of another kind on the same day; since they are not uninformed that the same spot of land would generally produce the corn of the one kind as well as the other; insomuch, that even the husbandmen hesitate whether it will be most advantageous to sow the one or the other. They know too that the poor can subsist on, and that cattle may be fed with, any one kind of corn or grain as well as another.

The elders among the citizens remember that such frequent national inconveniences have attended forced and excessive drainings
away

away of the people's necessary nourishment, that the late king, thirty years ago, recommended it to his parliament, to "consider of
 " some good law to prevent the *growing*
 " *mischief* of the exportation of corn to foreign
 " countries;" and the young men have it fresh in their memories, the mischief was grown to such an insupportable height, that the government interposed to prevent the pernicious operation of its own laws, and stopped the exportation of corn, at a time when wheat was sold in England at 4s. a bushel, but was entitled to a bounty up to 6s.

Whilst the former system prevailed, however, there was some appearance of propriety, and a consistency with the principles on which it was formed; we were then supposed to be in a condition to sell to the neighbouring nations, without ever having occasion to buy; therefore importation was in effect prohibited, and exportation was encouraged by the bounty up to an high price, and permitted at the highest; yet this system was at length found to be so pernicious in its effect, that, in the most trying circumstances, viz. in times of extreme scarcity, the revoking those corn-laws, and leaving the people to import, and to buy and sell as they could, became indispensable at last.

The new plan, or the improvement of that system, as some affect to call it, does not appear to me to be in concert with reason and
 nature,

nature, but seems to be a contradiction to every established rule of trade.

How fallacious is a preamble which sets forth that the old laws concerning the bounty, &c. having been suspended, it was a discouragement to the corn-trade and hurtful to agriculture.

Virtuous and honest men are liable to be mistaken; but they are never ashamed to avow their principles.

If the temporary suspension of those laws was found to be attended with inconveniences, why not restore them, or at least why not follow Machiavel's rule, and go back to their first principle? This the managers of the business dared not attempt; they knew that the drainings at a low price would soon cease, if we should not be permitted to buy at a high price; they were free from that care which possessed our good old king, to prevent the growing mischief of exportation; they seem rather to be actuated by a policy peculiar to modern times, enforcing an excessive and unnatural exportation—I say *forcing*, because when wheat appears, by the public register, to be at 5s. per bushel in one part, and 7s. per bushel in another; barley 2s. 8d. and 4s. 5d. and oats 1s. 5d. and 2s. 7d. per bushel, in different markets within this kingdom, no man would think of carrying either species abroad, except he were hired to do it by the bounty of 5s. per quarter.

It

It is impossible to foresee what will be the consequences of these new regulations, which are designed to be permanent laws.

The brewers have already been obliged to stop their trade, although exportation may at this time go on according to law.

The sense of the greater part of the nation, with regard to excessive importations, is well known; and our numerous manufacturers, whenever they shall find their distresses renewed, will be apt to cry out with the brewers, "Hear us, or our cause will speak."

M.

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LET-

LETTER III.

*" The laws ought not to be subtle ; they are
 " designed for people of common understand-
 " ing ; not as an art of logic, but as the plain
 " father of a family."*

Montesquieu's Spirit of Laws, B. ix. C. 16.

IF the cunning craftiness of him who lies in wait to deceive his neighbour is blameable in private life, how odious ought any law to be deemed which is in any degree founded on subtlety and deceit ! especially if it be to serve the purpose of aggrandizing one set of subjects at the expence of all others !

If it be necessary to the freedom of trade, that in the establishment of customs on the exportation and importation of merchandises, " the state should be neuter between its customs and commerce, so that neither of these two interfere with each other ;"* how much more necessary must it be, not to a free trade only, but to the well being of freemen, to avoid the clashing of interests among fellow subjects.

Yet customs or subsidies may be established to the advantage of the state, wherever commerce subsists. And wherever commerce

* Montesquieu, B. xx. C. 12.

flourishes, it promotes the culture, and increases the value of lands.

But wherever the owners of land, that source of all the people's subsistence, can obtain such an influence in any state, as that the ancient laws must be altered in their favour; and that, to gratify their avarice, a monopoly must be given them, to the detriment of the rest of their fellow subjects, all the other orders of men will be, in this case (as Harrington says) hung up by the teeth, and must, in the long run, become the slaves of the great lords of the soil.

There are millions of people, in this country, who think themselves oppressed by the late regulations relative to the corn-trade; these people of plain understandings have adapted the idea, that those regulations have no other tendency than to enhance the price of provisions at our cheapest markets, and prevent or check the usual supply from our southern husbandry counties, to the midland and northern manufacturing counties.

If they are mistaken in this idea, or have been any way misinformed, it were to be wished they might be set right, and their doubts cleared up. Instead of which, it will probably be said, That these are insolent insinuations; that the great lords of our soil do not arrogate to themselves any superiority over the rest of their fellow subjects; and that the members of both houses of parliament are restrained, by rules of probity and honour, from attending

to their private interests as citizens, when, by being assembled, they act as legislators. It will perhaps be added, that there is a simplicity and candour in the manner of forming our statutes; that the senators always condescend to give the reason of any law; and that facts and circumstances are always fairly stated, in order to make known the true intention of the legislature.

To which I reply, that general charges, respecting matters that are determined by vote, ought not to affect individuals; that every well-informed man must know, that there are in Great Britain many thousand gentlemen of great landed property, and in our houses of parliament many hundreds of right honourable, right reverend, honourable, and respectable personages, who would abhor to do an unjust or an unworthy action, or stand up in support of a law which they believed to be iniquitous and oppressive; and who would disdain to make a great parade about any commonly commendable and virtuous action.

But the formation of the corn-bill, in the last session of parliament, was looked upon to be so much the work of parade and ostentation, as gave occasion to a suspicion that those gentlemen who stood foremost in this business had something else in view than the providing, in the most effectual manner, for the proper supply of provisions; which was given out at that time to be the good work on which the wisdom of government was exercised.

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We had, on this occasion, a remarkable display of oratory. The able, or rather the artful advocate for the bill, emphatically called on the gentlemen of administration, on those of landed property, and on the merchants in the House of Commons, for their assistance, in what he called "an arduous and important undertaking;" and he asserted, at the same time, that he had spared no pains to gain every information that could possibly be obtained, from the manufacturers, the husbandmen, and the people at large, concerning the expediency of his darling bill.

It must be granted him, that the affair then depending was of the greatest moment to this kingdom, in matters relating to our sustenance, population and freedom; and therefore worthy the attention in parliament of those friends to the constitution who are the most distinguished for their abilities. For besides the preservation of our rights and liberties, a great deal of the good and evil of life depends on the wisdom and justice of our representatives.

In such parliamentary duty there needs but little of parade, especially in so simple a matter, as the giving rules and instructions about the properest method of buying and selling corn.

But it is an arduous undertaking to reconcile contradictions, and pacify contending parties; the requests and expectations of people in such opposite interests as the growers and
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consumers of corn, are too unreasonable for both to be made easy by the gratifying of one of them: but the friends of this bill did not scruple to affirm, that “ its design was to “ quiet the clamours of the poor, on one “ hand; and to give encouragement to the “ exporters of corn on the other: that it was “ expressly calculated to make both the land- “ owner and the consumer easy and satisfied.”

The advocates for a cause are generally careful to avail themselves of the prejudices of their audience, so as to be able to sooth the majority, where they have nothing to offer which can be reconcileable to reason.

When a man, for instance, has a mind to harangue in a great assembly, on the benefits which are to be derived from the bounty, he may treat the voice without, with neglect; may call a vulgar error, the opinion of the bulk of the people; may seek for any distant pretence, in order to account for the dearness which the people complain of; or he may at once pronounce the evil to be unavoidable, and therefore the legislative power need not busy themselves, either in counteracting or remedying the decrees of Providence; that the requests of those who ask relief, with respect to the price of corn, should be deemed to be impertinent and troublesome. Even the mild expostulations of the king, entreating his parliament to attend to the cause of the poor, might, according to this idea, give offence to the

the house; and it might be said, he ought to have known better.

Even the king's friends, under the influence of such a prejudice, and on so trying an occasion as his majesty's interfering in a matter which might seem to affect landed property, could patiently hear some very irreverent and indecent expressions concerning him.

On another occasion they thought it incumbent on them, at all events, to vindicate his majesty's honour, and resent a like affront: but then the rents of lands were out of the question—though the people's right of election was not—for few of the king's friends served him for nought; they were fenced in, on every side: but the receiving any imagined evil brings to a trial the fidelity and integrity of every son of Adam. “*Put forth thine hand now,*” saith the first of casuists to his creator, “*and touch what he hath* (the property of thy favourite) “*and he will curse thee to thy face.*”

“The king has been imposed upon,” says a senatorial officer, “God forgive the man who advised him to hold our false hopes of relief; yet, Sir, a cajoling speech from the throne was made *to deceive the people*; and it is well known, that this house, at this moment, lies under a popular odium for not affording relief, because, at the opening of this session, the king ordered us to lower the price of provisions. I hope to God, no ill designs are formed against us. I advise

“advise the minister to oppose popular applause, in this instance. *Let us not regulate our conduct within, by the voice without.*”

But if the king's wish could not be gratified on this occasion, if it was not in the power of the law to relieve the distresses of the poor, by lowering the price of corn; yet, under the pretence of obedience to his majesty's instructions, it has been in the power of the law to do just the reverse: for regulations are established, which have increased the distresses of the poor, *and raised the price of corn.*

The people may now say, God forgive the king for giving his assent to this law; but he was imposed upon, his tender and parental feelings prompted him to advise with the national council, who are the representatives of a people the most skilful in the world in matters of trade and commerce; yet this national council had formerly been in the possession of a most remarkable nostrum, so extraordinary, as is pretended, in its operation, that by conveying out of the nation all the superfluous corn, that corn which remained at home would be distributed to the poor at a cheaper rate.

This nostrum had, indeed, for some years past been necessarily laid aside (as is mentioned in the act) for it had been found to be pernicious in its effects on the most critical occasions, and in cases of the greatest emergency; and experience had shewn that it was better to leave nature to its own operation; but that with his majesty's consent, a new nostrum, or bounty-plan

plan, might be brought to bear, which should approach as near as possible to the spirit of the former, though from some change of circumstances the former could not be revived; yet his majesty's national council, the representatives of the people and guardians of the poor, could venture to say, in the preamble of the bill, that the bounty plan, or the new regulations, "*would be the means of affording a cheaper and more constant supply to the poor.*"

This cannot, perhaps, be safely called a *cajoling preamble to deceive the people*: But the people may truly say, "*We are imposed upon, but our hope is in God.*" In no age or country, except our own, can an instance be produced of such extraordinary regulations being made, in any branch of the provision trade, as those which are alluded to; for means cannot be devised which will more effectually, in plentiful seasons, cause corn to become dear.

But the scripture says, "*What will ye do in the day of visitation, who take away the right from the poor of my people; who decree unrighteous decrees, and prescribe grievousness?*"

There are many great and pious men in this kingdom, besides his Sacred Majesty, whose compassionate feelings for the poor, and whose religious principles will prompt them to unite as one man, on some future day, to restore to the industrious labourers and artizans their ancient and constitutional right to buy provisions

vifions wherever they may be had at the cheapeft rates.

The effects of the new regulations are veryfoon and very fenfibly felt, by the brewers, by the diftillers, and by thofe who are the expreffed objects of parliamentary compaffion, the labouring poor. Their very labour is by this law made to produce the means of the dearnefs of their food; for fome portion of the reward of every day's labour is applied to pay a bounty or a gratuity to any one who will help to raife the price of corn at our cheap-ef markets; for which purpofe, any man may export it when cheap, and import it when dear; and for doing this with the greater facility, it is contrived by this law, that a man may receive the bounty for exporting corn, and may bring back corn in the fame fhip. The bill includes every fpecies of corn under the general name, commodity. He may be an exporter and an importer of this commodity on the fame day, and at the fame port. Thus one member of the community labours to enrich another, under the fanction of laws which are instruments of oppreffion, and fubverfive of natural rights; I fay natural rights, becaufe the owners of lands, fo long as they remain in the condition of fubjects, can have no conftitutional power to exact labour or tribute from their fellow fubjects, for that would be an act of fovereignty.

Any fenfible foreigner, who might not be aware of a design being formed in this country
to

to have all things subdued into the landed interest, on comparing together two paragraphs to the following purport (which on this 26th day of February, 1774, appear close to each other, in one and the same public news-paper) would be puzzled at the inconsistency, and astonished at the mystery, of giving a bounty for taking away corn from Hampshire, our best bacon country, in order that our manufacturers might regale themselves with that sorry substitute, pickled pork, from Ireland. The paragraphs are these, "A bill is ordered, by the lower assembly, for allowing the free importation of salted provision from Ireland."

"Great quantities of corn have been shipped and now continue shipping at Portsmouth, and all along the coast of Sussex, and the Isle of Wight, for Havre de Grace, and other parts of France and Holland, for the sake of the bounty."

This corn is sold on the continent at a cheaper rate than it can be bought at home. The freight of a quarter of corn from those coasts to Havre de Grace, is from 10d. to 15d. per quarter, which is less than the freight from those, our cheapest markets, to the port of London. The bounty of 5s. per quarter deducted from wheat at 40s. per quarter, is twelve and an half per cent; yet one of the conductors of this bill had the confidence to say expressly in the H—— of C—— (as every news-paper told us) that this law was intend-

ed for this purpose, viz. that our manufacturers might eat bread, at least as cheap as their neighbours on the continent.

After this demonstration, that bread from British corn may be sold abroad, after the rate of twelve and a half per cent cheaper than at home, it might not be amiss (as I am writing in behalf of the brewers) to shew that beer from British corn may be sold abroad, 40 per cent cheaper than at home. The bounty on malt and barley being generally 12 to 15 per cent, besides which, from 25 to 30 per cent may be deducted from the English brewers duty, but it is needless to calculate nicely what every school-boy can ascertain. Thus much is demonstrable, that British manufacturers who emigrate to the continent, may eat and drink the produce of their own country there, much cheaper than they can at home.

Manufacture, in all possible branches, is so universally acknowledged to be the great source of wealth in any state, that even our representatives, who are always presumed to be landed gentlemen, affect to be very ready to give it every encouragement that is in the power of laws. It is however obvious, that the encouragement and assistance they attempt to give, is administered in a very awkward way. Their attention is at present employed in devising some means of relief to be afforded to the linen manufacture, under its visible state of decline, or at least to enable those who work in that branch, to furnish the coarser sorts
for

for our own use, if not for exportation. The finer goods are articles of luxury, for which we must be content to send immense sums to those neighbouring states wherein the manufacture is really cherished and effectually supported; where every possible provision is made to keep the necessaries of life low, in order to keep the price of labour low likewise, that they may not be supplanted or underworked by any rivals; where the laws of nature and reason are so strictly adhered to in the articles of export, that they consist only of those commodities of which they have a superfluity, after their own occasions have been served at a moderate price, Their laws rather encourage the exportation of manufactures than natural productions, because the former take off more of the labour of the poor. This shews the reason why linen and woollen cloths are more eligible for this purpose than corn, especially in a state where there is no superfluity of provisions. The British manufacturers are equal to foreigners in skill and industry, and I may venture to assert, that our fabricks would be on an equality with theirs, if all other circumstances were alike to both: but in a country where artificial means are employed to raise the rate of the rents of all the lands, or rather where no proposal is rejected which may tend to give to the lands an artificial value, manufactures for the general market of the world can never thrive or flourish; for every article of general commerce must be brought to that market,

market, or at least must be brought to a comparison with the current price of such article at the general market; therefore an artificial or nominal value, above the par of the prices abroad, being set upon necessaries, is the greatest impediment imaginable to the sale of any manufactured commodity: yet, whilst the complaint is general, that provisions of all kinds are kept up at an extravagant rate in all our markets; whilst the people who are most interested in the linen branch are setting forth, that among the causes of the decline of their manufacture, the principal are supposed to be the rise of rents, and the want of a natural growth of flax, and flax-seed; these grievous complaints are to be cured, not by an encouragement to sow flax-seed on those lands which supply corn to the rivals of the linen-manufacturers cheaper than to themselves; not by opening the ports for the supply of cattle from any other country, in lieu of such as might be fed and fattened on those corn-lands which yield food to foreigners; but by a higher duty on the importation of foreign linens: for the motion of the worthy baronet, that a bill might be brought in to allow the importation of such salted provisions from any other country is rejected, at a time when the house was well informed that the proposed increase of the duty on foreign linens will encourage smugglers, who will be excited by a profit of more than 35 per cent.

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The House of Commons, we see, is much employed, at present, in endeavouring to support our manufacturers, and to recover, from our formidable rivals on the continent, the same share we had formerly in the linen and woollen branches of trade, and the good people of this country may be amused about it, and again about it: but it will be impossible to remove these complaints of our manufacturers, that *they are under-worked and under-sold by foreigners*, except the necessaries of life can be distributed to them on as cheap terms as to their rivals—Just as impossible as it is to prevent French and Dutch spirituous liquors, starch, tea, biscuit, and other articles being smuggled in upon us, so long as this law gives such vast advantages to foreign traders and smugglers, to the detriment of the British brewers, bakers, distillers, &c.

Men who are conversant in mercantile business cannot comprehend how the bounty system and the manufacturing system can flourish together. The objects of manufacture are employment and population, or the giving wages to great numbers of people to procure their sustenance: the object of the corn-bounty is the diminution of those numbers, by removing from them the means of subsistence.

There can be no doubt but the want of a comfortable subsistence, as the reward of industry, is a discouragement to matrimony and to the rearing of children.

The

The manufacturer who wants employment, and of course wants sustenance, must sink under his burthen, and his family must pine away, or beg their bread, or be kept by the parish; the father of this family, and thousands of such fathers there are, can no longer take a pride or a pleasure in training up his little ones. Married folks in such a station wish not to have children, for children are—no blessings to them!—As children look to the hands of their parents for bread, so the people, in these calamitous circumstances, look up to those in power for justice and mercy.

This letter is already drawn out to a much greater length than I at first intended, but there is a circumstance I have not yet taken notice of.

The patrons of the bounty-cause, and the advocates for the high duties of malt and beer, profess to look on wheaten-bread and malt-liquor as articles of luxury, which the present race of labouring poor should not be too much indulged in.

A gentleman whose rhetoric has been most prevailing; whose writings on the landed interests and on the corn-laws are much in vogue; and who first formed the outlines of the new bounty-plan, has given us this remark under his own signature in a public paper “that at a time when our poor rioted, because wheaten bread was dear, the bread which was eaten by the poor in Germany was formed of barley, beans, horse-dung, and the bark

bark of trees. And the advocates for the high excise duties have remarked, that our poor people are so prone to idleness, to rioting and drunkenness, that if the duties were farther raised, and the use of malt-liquor were more prohibited, the ale-house cabals would be the sooner stopped, and the common people would behave more decently to their superiors.

But those who glory in the name of Britons, and who boast of rights and privileges which have been transmitted down to them from their sturdy beef-eating and beer-drinking ancestors, cannot easily admit of the comparison of their condition with that of German slaves; or allow that they have any superiors, except those whom the laws set over them in the station of magistrates.

But to be serious. If those excise-duties be already too high, or laid on in a wrong manner, it is worth enquiring whether the brewers and victuallers may not be relieved from a part, at least, of their burden, without diminishing the public revenue? If any thing can be done to ease them, by any alteration in the mode of taxing the commodity they deal in, and at the same time to secure the revenue, they have a right to expect it, on the principles of justice.

The gentlemen in the House of Commons who should take the affair into their serious considerations, and obtain an equitable law for regulating these matters, would have the honour of doing a good work, and at the end

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of

of a parliament, which is now nearly closing, they would return with confidence to their constituents, and be entitled to their thanks.

The House of Commons has called for the account of the yearly duties paid on beer; for it has been said, that the increase of the revenue had not been in proportion to the addition of three eighths, which were laid on when the 5s. tax per barrel, on beer, was increased to 8s. per barrel; this shews that, as the duties have been collected, the trade is liable to fraud: for it has been observed, that when a tax upon any commodity is very high, the temptation to frauds is so great that it is impossible to remedy them. The fraudulent trader is the fair trader's greatest enemy; the former grows rich by charging the consumer with duties that are never paid, whilst he who deals fairly and pays the duties suffers by being every where under-sold. A more moderate duty and a composition to be generally levied would undoubtedly bring more money to the treasury than the present mode; for in many instances, when the duty on a commodity has been found by experience to be too high, it has been lowered, and even by the lowering of it the revenue has been a considerable gainer. An alteration in the manner of collecting the duty on beer would be attended with another advantage, which would give much satisfaction to the consumer; for, at present, there are compositions called beers, which, for the sake of escaping duty, free,
have

have been hurried through the different processes they ought gradually to undergo, in the mashing, cooling, fermenting, and afterwards in the keeping in due temperature in the cellar : but for want of any, or all these requisites, a four, or a thick and cloudy sophisticated and adulterated liquor is palmed on the public, instead of wholesome and truly brewed beer.

To have this national drink, thus entire, the product of our own country, manufactured in the greater perfection ; to have the art of brewing in the best manner extended throughout the kingdom, the most effectual means seem to be the giving encouragement to those persons who devote their time and thoughts to this art, and whose business and interest it is to excel therein ; at least it seems reasonable that a part of the discouragement they now labour under should be taken off : but it cannot be expected that beer brewed for sale should, in general, be so good as that which is brewed for private use, while of the latter kind, a pleasant sort of drink may be brewed at 16s. per barrel, which, if brewed for sale of the same materials, and those materials at the same price, must cost the brewer 24s. per barrel. How would the manufacturers of, or dealers in any commodity, be reconciled to such a disadvantageous trade ? To be so underworked by every pretender to the business, and that merely through the legal discouragements on those only who have been regularly bred to the trade ?

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An equitable beer-duty can never be obtained, but by a general tax on the commodity itself, so that one set of men will not be exempt from the tax, whilst others are charged; in order to which, recourse must be had to the method of compounding or agreeing with such persons as shall brew any malt liquor to be consumed in their own private families only, at the rate of a certain sum per annum, for every person within certain description, being (according to a written list) a part or member of such family.

A proportionable composition for each and every person (within certain ages) as the law provided in other cases of a like nature, is more equitable than to have the whole burden laid upon one or two sets of subjects, who surely ought not to be so distinguished from the rest of their countrymen, or rather so stigmatized.

But it will be said that the vigorous and almost general opposition which was made to the cyder act in 1763, shews plainly the sense of the people to be firmly against an extension of the excise laws, which they look upon to be most grievous, and which strike at the root of our liberties; it is, indeed, no wonder the nation should appear frightened at the apprehension of a general excise, from the attempts that have been made to extend those particular excised commodities, which cut off the dealers in those excised commodities from the privileges of their fellow subjects; for surely it
must

must be deemed an abridgement of British liberty, for private gentlemen to be followed into their vaults, cellars, and other parts of their habitations, by revenue officers, in such a manner as is not allowed of, except under arbitrary governments; they see too much of the grievance to subject themselves to the same law which the unhappy brewer and true English beer are continually under, and therefore brewers ought to have every other relief which it is in the power of the laws to give them.

Informations, prosecutions, and penalties hang over the heads of people, by means of ensnaring and penal excise laws, which laws take special care that, with respect to each penalty and forfeiture, a dispensing power be reserved to the revenue officers, who are thereby constituted at once plaintiffs and judges. Such a law puts into the hands of the crown, or the ministry, a power by which a free government may be gradually changed into an arbitrary one.

I crave further leave just to mention another instance of oppression which the brewers are liable to, from that infamous species of gambling which is practised by the speculators in hops; this is solely occasioned by the partiality of our law in favour of the land-owners.

None of the fruits or productions of the earth which are cultivated in this country, have yielded, perhaps, so good a profit to the husbandman in some particular seasons as this article, and the lands which are favourable to
it

it have increased in value, in some instances, from 3*l.* per annum to 10*l.* per annum, per acre: for though our laws are, in many instances, averse to monopoly, yet, in respect to this article, they countenance and support one.

The brewers are confined to one market by the exclusion of foreign hops, by means of a heavy duty on them, under the pretence of encouraging the British hop-planter; for surely a duty of near 1*s.* a pound on hops of foreign growth, and the penalty which is laid by law of 5*l.* on every pound weight of them that shall be landed without paying such duty, and the hops to be burnt, and the ship to be forfeited, must totally exclude foreign hops, and give a monopoly to those who can engross a large quantity of those of our own growth.

I know it may be said, that the fortunes and credits of men in trade are not sufficient to enable them to collect any of the productions of the earth in such a quantity, as to enhance thereby the general value. This maxim, however true in other instances, will not hold in the present case, because the exclusion just mentioned assists the monopoly. The hops raised in England in some certain years have been much within the compass of a combination of jobbers and speculators, even without any advance of real cash or other property, except such as is merely ideal; as a recent instance has fully shewn, in the connection which existed between some of the most considerable

siderable of the trade with a late bankrupt
b——r.

The imposers of unequal taxes, and encouragers of extortion and monopoly, ought not to wonder that the common people are ready to emigrate to countries where mankind are more upon an equality; in this country they are not only tributary to their fellow subjects, the land-owners, but they are unhappily made tributary to all the nations round us, by the greater proportion of public taxes which are laid on them than ought to fall to their share, for the purpose of payment of five millions a year, by way of interest for the national debt. This real and principal cause of the dearness of every material for our manufactures, and every necessary of life, drives many thousands of our people every year to America, which is not only a loss to this kingdom, of their persons, but of the arts and manufactures which they carry along with them.

M.

March 17, 1774.

F I N I S.

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